IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

Robert Lewis, on behalf of himself and all others similarly situated

CIVIL ACTION

Plaintiff

CASE NO. 07-CV-11593 (WCC)

Northeast Credit & Collections, Inc., d/b/a NCC & Commonwealth Financials Systems, Inc., d/b/a NCC

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Rule 7.1 Certificate

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned attorneys for defendants certifies that the defendants have no publicly held corporate parents, affiliates and/or subsidiaries and no publicly traded corporation owns 10 percent or more of their shares.

X

Respectfully submitted,

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